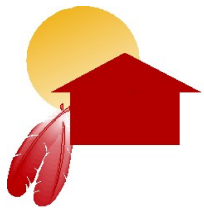
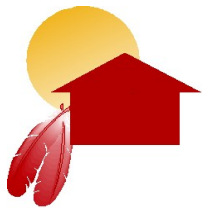


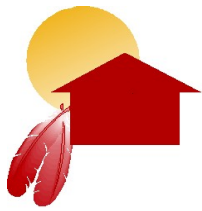
	<u>Regulatory/ Statutory Citation</u>	<u>Other Tools</u>	<u>Ref. Pg.</u>	<u>Remarks</u>
<b>APPENDIX 3 – Indirect Costs/Cost Allocation</b>				-
<b>I. Purpose</b>				-
<p>The purpose of this review is to determine:</p> <ul style="list-style-type: none"> <li>• Verify compliance with the requirements for Indirect Cost Rate Proposals; or</li> <li>• Verify compliance with the requirements for Cost Allocation Plans; and</li> <li>• Verify allocation of the appropriate amount of indirect costs to its HUD grants.</li> </ul>	<p>OMB Circular A-87 Attachment E</p> <p>OMB Circular A-87 Attachment C</p>			Read & Noted
<p>Indirect costs are those that have been incurred for common or joint purposes. These costs benefit more than one cost objective (programs and projects) and cannot be readily identified with a particular final cost objective without effort disproportionate to the results achieved. After direct costs have been determined and assigned directly to Federal awards and other activities, as appropriate, indirect costs are those remaining to be allocated to benefited cost objectives.</p> <p>The cost and other data used to distribute the costs should be supported by formal accounting and other records that support the propriety of the costs assigned to federal awards.</p>				Read & Noted



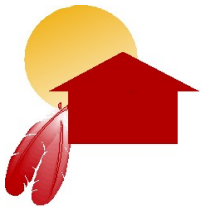
	<u>Regulatory/ Statutory Citation</u>	<u>Other Tools</u>	<u>Ref. Pg.</u>	<u>Remarks</u>
If current IPA work papers are available, reliable, and document an adequate cost allocations/indirect rate review, document the assessment of the IPA's review. Note: Review any areas the auditor did not review and those where internal control weaknesses, noncompliance conditions, and/or questioned costs were disclosed. The reviewer should still test the indirect costs allocated to HUD grants.				NAHASDA was tested as one of our major programs in 2019 Audit occurring in 2020 and no areas of weakness or non-compliance were found..
<b>II. Pre-Review Preparation</b>				-
<p>Generally, tribal indirect cost billing rate proposals are submitted to and approved by the Department of the Interior (DOI). The recipient receives a letter from its cognizant or oversight agency (DOI, HHS, HUD) establishing approval for the indirect cost billing rate for each fiscal year. The review should focus on whether the recipient is using the approved billing rate, whether like-costs are billed both direct and indirect, whether HUD grants are included in the base, and whether the accounting system applies the rate to the appropriate base.</p> <p>A. Determine if funding is received from more than one source and multiple programs are managed. If no, skip to the next Section.</p> <p>B. If available, review the following documents:</p> <ol style="list-style-type: none"> <li>1. Policies and procedures (see section III for review instructions).</li> </ol>		See Attached		<p>Read &amp; Noted</p> <p>Yes, funds received from multiple programs</p> <p>Read &amp; Noted</p>



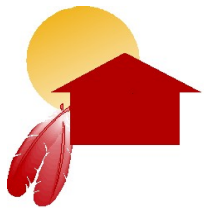
	<u>Regulatory/ Statutory Citation</u>	<u>Other Tools</u>	<u>Ref. Pg.</u>	<u>Remarks</u>
<p>2. Previous monitoring findings in the areas of indirect costs and/or cost allocation plans.</p> <p>3. Previous self-monitoring report(s).</p> <p>4. Previous OMB Circular A-133 and/or work papers in the areas of indirect costs and/or cost allocation plans.</p> <p>5. Corrective action status for findings in either of these areas.</p> <p>6. Previous and current enforcement actions.</p> <p>7. Valid complaints in the areas of indirect costs and/or cost allocation plans.</p> <p>C. In addition:</p> <p>1. Obtain a copy of the indirect cost rate proposals or cost allocation plan covering the period under review.</p> <p>2. Determine how indirect costs are assigned or allocated to HUD grants (e.g., indirect rate, cost allocation plan, or fee-for-service agreements).</p> <p>3. Review the trial balance or other submitted accounting data to determine the total amount of indirect charged to HUD grants.</p>				<p>N/A – no previous findings</p> <p>Read &amp; Noted</p> <p>N/A - No prior year IDC issues</p> <p>N/A – No corrective actions</p> <p>N/A – No current or previous enforcement actions</p> <p>N/A – no complaints</p> <p>Read &amp; Noted. IDC rate is negotiated annually and is a fixed with carryover rate.</p> <p>Indirect costs are applied to the program through the approved IDC rate</p> <p>\$114,815.69 in 2019 APR within the Planning &amp; Admin line, of which \$100,851.77 was indirect.</p>



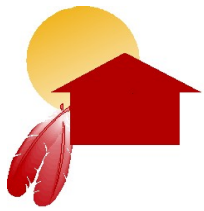
	<u>Regulatory/ Statutory Citation</u>	<u>Other Tools</u>	<u>Ref. Pg.</u>	<u>Remarks</u>
<b>III. Review</b>				-
A. Go to the relevant section below for the appropriate review steps: 1. Section IV, Indirect Rates, below; or 2. Section V, Other Cost Allocation Methods, page 3-8.				Read & Noted
<b>IV. Indirect Rates</b>				-
A. Discuss with accounting personnel the procedures used to bill for indirect costs. Indirect includes admin and planning costs.  Note: HUD is the oversight agency for all TDHEs and may be for some tribes. The oversight agency is required to review the indirect cost proposal and negotiate the rate.	OMB Circular A-87, Attachment E	See Attached		We use a grant tracker that pulls out excluded items, then calculates the indirect for the program and the indirect shortfall paid by Tribal Council for all our budget work. The 2018 is attached for review.
B. Obtain a copy of the indirect cost rate proposals covering the period under review.  1. If there is no indirect cost rate proposal and one is required because there are multiple grants, note the deficiency in the working papers. This is a problem that should be corrected.				2020 IDC proposal obtained and reviewed  *See accounting files, too large to attach



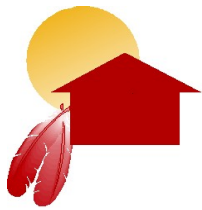
	<u>Regulatory/ Statutory Citation</u>	<u>Other Tools</u>	<u>Ref. Pg.</u>	<u>Remarks</u>
2. Contact the Area ONAP and request appropriate person/agency you can call for assistance in developing a proposal.				N/A – Negotiated with NBC
3. Determine what base is used to compute the indirect cost rate (e.g., total direct costs, direct salaries and wages, or another base which measures relative benefits).				Total Direct Cost Method used
4. The base must exclude capital expenditures and other distorting items, such as pass-through funds, major subcontract, construction costs, contracts, direct payments to recipients (rent subsidies, down payment assistance) and consultant contracts (if distorting), etc. The indirect rate cannot be applied to any of these costs and can not be used in computing the rate.				Exclusionary items seem proper based on estimates
5. Determine if HUD program costs are included in the base. If HUD programs are not included in the base, indirect costs cannot be allocated to HUD programs based on the rate; and all indirect costs charged to HUD grants should be questioned. If help is needed in computing an accurate indirect rate, note in working papers that technical assistance is needed.				Yes, they are included in the base; however, our direct program services are excluded from the base, including Rental Assistance and Homelessness Prevention.



	<u>Regulatory/ Statutory Citation</u>	<u>Other Tools</u>	<u>Ref. Pg.</u>	<u>Remarks</u>
6. Review the account names and the expenditure descriptions for areas of potential concern.				No areas of concern found
7. Is there a history of including unallowable expenses?				No
8. Do the account names or expenditure descriptions indicate there are costs that may be unallowable? a. If not, and there is no history of expense accounts containing unallowable costs, go to item E. of this section.				N/A – no unallowable expenses or accounts named as such
b. If there is a history or the account names or expenditure descriptions indicate costs may be unallowable, then sample expenses in those accounts to determine if they contain unallowable costs. Review the sampling methods in the General Instructions.				N/A
(1) If no significant unallowable expenditures are disclosed, go to item E. in this Section. (Significant amounts will change the rate.)				N/A
c. If significant unallowable expenditures are disclosed, expand the review of the pool expenditures.				N/A – no unallowable costs found
(1) Select accounts for additional				N/A

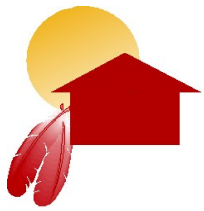


	<u>Regulatory/ Statutory Citation</u>	<u>Other Tools</u>	<u>Ref. Pg.</u>	<u>Remarks</u>
review.				
(2) Examine source documents and determine allowability.				N/A
(3) Total all unallowable expenditures disclosed in the review.				N/A
(4) Remove unallowable costs from the pool.				N/A
(5) Recalculate the indirect cost rate.				N/A
(6) Apply the new rate to the HUD base costs and question the difference between the amounts computed when the original rate is applied to HUD grant base costs and the amounts determine when the adjusted rate is applied to HUD grant base costs.				N/A
C. Determine if like-costs (expenditures for the same function) are charged both directly and indirectly to HUD programs. Common like costs are:				Read & Noted
1. Rent				N/A – donated to programs by Tribal Council
2. Utilities				Charged directly to the program in 2019
3. Equipment				Vehicles were purchased in 2019 by program directly
4. Motor pools				Charged to program directly based on mileage used

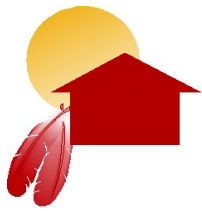


	<u>Regulatory/ Statutory Citation</u>	<u>Other Tools</u>	<u>Ref. Pg.</u>	<u>Remarks</u>
5. Supplies				Charged directly to the program
6. Accounting				Charged indirectly to the program within the IDC rate
D. Summarize review.				No areas of concern found
<b>V. Other Cost Allocation Methods</b>				N/A in 2020 or 2019
A. Other methods of allocating costs are the cost allocation plan, or the fee-for-service agreements.				N/A
1. Cost Allocation Plans	OMB Circular A-87, Attachment C			N/A
a. Where certain services are provided, such as motor pools, purchasing, accounting, personnel, etc., and the federal award benefits from these services, the use of a cost allocation plan may provide an appropriate method to allocate these costs.				N/A
b. Proposals are submitted to and approved by the appropriate cognizant agency.				N/A
c. The review should focus on:				N/A
(1) whether the approved billing rate/amount is being used,				N/A

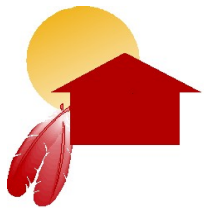




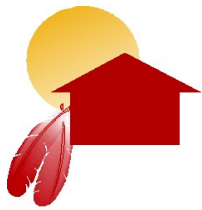
	<u>Regulatory/ Statutory Citation</u>	<u>Other Tools</u>	<u>Ref. Pg.</u>	<u>Remarks</u>
(2) whether like-costs are billed both direct and indirect, and				N/A
(3) whether the accounting system applies the correct rate to the appropriate base.				N/A
2. Fee-For Service Agreements.	OMB Circular A-87, Attachment A, para. A.2.b.			N/A
a. If a fee-for-service agreement is in place in lieu of a cost allocation plan, then:				N/A
(1) Determine what costs make up the service pool and analyze charges to determine if the cost is reasonable for the service provided.				N/A
(2) Review the base used to allocate the cost and determine if it is reasonable and includes all departments benefited.				N/A



	<u>Regulatory/ Statutory Citation</u>	<u>Other Tools</u>	<u>Ref. Pg.</u>	<u>Remarks</u>										
For example, the following bases could be used:				N/A										
<table border="1"> <thead> <tr> <th>Type of Service</th> <th>Suggested Allocation Base</th> </tr> </thead> <tbody> <tr> <td>Accounting</td> <td># of transactions</td> </tr> <tr> <td>Payroll</td> <td># of employees</td> </tr> <tr> <td>Personnel</td> <td># of employees</td> </tr> <tr> <td>Office space and related costs</td> <td>square feet of space occupied</td> </tr> </tbody> </table>	Type of Service	Suggested Allocation Base	Accounting	# of transactions	Payroll	# of employees	Personnel	# of employees	Office space and related costs	square feet of space occupied				
Type of Service	Suggested Allocation Base													
Accounting	# of transactions													
Payroll	# of employees													
Personnel	# of employees													
Office space and related costs	square feet of space occupied													
(3) Any method of distribution can be used, which will produce an equitable distribution of cost.				N/A										
(4) The allocations should be supported by the accounting and other records.				N/A										
c. Police Services above baseline (and other similar government services)				N/A										
(1) Determine if baseline costs need to be considered. (A housing program may pay for additional services beyond what the Tribe/TDHE provides to the general reservation public.)				N/A										



	<u>Regulatory/ Statutory Citation</u>	<u>Other Tools</u>	<u>Ref. Pg.</u>	<u>Remarks</u>
(2) The baseline, the additional charges, and the additional services must all be documented.				N/A
(3) Review the process and the documentation to ensure charges are reasonable.				N/A
d. If \$150 per unit is used as a user fee or payment in lieu of taxes (PILOT):				N/A
(1) Determine if other housing units (Tribal, non-low-income, etc.) are charged at least \$150 per unit per year. HUD has determined user fees are allowable only if the local government charges non-low-income and/or non-federal units are limited to \$150.				N/A
(2) Review the required memorandum of understanding (MOU), if PILOT is charged. The MOU should outline the services to be provided and the amounts to be paid.				N/A
(3) If no fee is charged to other units, question all user fees charged to HUD funds.				N/A



	<u>Regulatory/ Statutory Citation</u>	<u>Other Tools</u>	<u>Ref. Pg.</u>	<u>Remarks</u>
(4) Verify that the number of units and the amount used in the calculation are accurate and trace the charge through the accounting system.				N/A
(5) If a less than \$150 is charged to non-HUD units, question the difference between the \$150 and the lower amount.				N/A
B. Summarize review.				In compliance and no areas of weakness found.

<b>Reviewer Name:</b>	<i>John Parrott</i>
<b>Review Date(s):</b>	12/14/2020
<b>Supervisor Name:</b>	<i>Carey Thurston</i>

**Samish Indian Nation**  
**Schedule of Findings and Questioned Costs**  
**Year Ended December 31, 2019**

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**I. Summary of Auditor's Results**

**Financial Statements**

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified?  Yes  No
- Significant deficiency(s) identified?  Yes  None reported

Noncompliance material to financial statements noted?

Yes  No

**Federal Awards**

Internal control over major federal programs:

- Material weakness(es) identified?  Yes  No
- Significant deficiency(s) identified?  Yes  None reported

Type of auditor's report issued on compliance for major federal programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?

Yes  No

**Identification of Major Federal Programs**

CFDA Number	Name of Federal Program or Cluster
14.867	Indian Housing Block Grants
93.210	Tribal Self-Governance Program – IHS Compacts/Funding Agreements

Dollar threshold used to distinguish between type A and type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

Yes  No

**II. Financial Statements Findings**

None reported.

**III. Federal Awards Findings and Questioned Costs**

None reported.



## Energy and Performance Information Center ( EPIC )

Grant Number: **55-IT-53-13870**Report: **APR Report for 2019**

OMB CONTROL NUMBER: 2577-0218

EXPIRATION DATE: 07/31/2019

**Cover Page****Grant Information:**

Grant Number	55-IT-53-13870
Recipient Program Year	01/01/2019-12/31/2019
Federal Fiscal Year	2019
Initial Indian Housing Plan (IHP):	Yes
Amended Plan	
Annual Performance Report (APR):	Yes
Amended Plan	
Tribe:	Yes
TDHE:	

**Recipient Information:**

Name of the Recipient	Samish Indian Nation
Contact Person	Wooten, Thomas
Telephone Number with Area Code	360-293-6404
Mailing Address	PO Box 217
City	Anacortes
State	WA
Zip	98221-0217
Fax Number with Area Code	360-293-0790
Email Address	tomwooten@samishtribe.nsn.us
Tribes:	

**TDHE/Tribe Information:**

Tax Identification Number	910931896
DUNS Number	091741637
CCR/SAM Expiration Date	06/27/2019

**Planned Grant-Based Budget for Eligible Programs:**

IHBG Fiscal Year Formula Amount	\$645,878.00
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**Housing Needs**

Type of Need (A)	Low-Income Indian Families (B)	All Indian Families (C)
Overcrowded Households	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Renters Who Wish to Become Owners	<input checked="" type="checkbox"/>	<input type="checkbox"/>

	Estimated	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<b>LIHTC:</b>	Actual	\$0.00	\$0.00	<b>\$0.00</b>	\$0.00	<b>\$0.00</b>	\$0.00
	Estimated	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<b>Non-Federal Funds:</b>	Actual	\$0.00	\$0.00	<b>\$0.00</b>	\$0.00	<b>\$0.00</b>	\$0.00
	Estimated	<b>\$2,776,814.84</b>	<b>\$645,878.01</b>	<b>\$3,422,692.85</b>	<b>\$3,422,692.85</b>	<b>(\$0.00)</b>	<b>\$0.00</b>
<b>Total:</b>	<b>Actual</b>	<b>\$2,868,539.60</b>	<b>\$938,171.00</b>	<b>\$3,806,710.60</b>	<b>\$976,490.79</b>	<b>\$2,830,219.81</b>	<b>\$2,830,219.81</b>

Uses of Funding

Program Name	Unique Identifier	Prior and current year IHBG (only) funds to be expended in 12-month program year (L)	Total all other funds to be expended in 12-month program year (M)	Total funds to be expended in 12-month program year (N=L+M)	Total IHBG (only) funds expended in 12-month program year (O)	Total all other funds expended in 12-month program year (P)	Total funds expended in 12-month program year (Q=O+P)
Construction of Rental Housing	2019-0004	\$2,279,417.05	\$0.00	\$2,279,417.05	\$286.70	\$0.00	\$286.70
Down Payment - Closing Cost	2019-0013	\$30,924.13	\$0.00	\$30,924.13	\$48.00	\$0.00	\$48.00
Tenant Based Rental Assistance	2019-0017	\$495,843.63	\$0.00	\$495,843.63	\$340,994.55	\$0.00	\$340,994.55
Housing and Support Services	2019-0018	\$232,166.21	\$0.00	\$232,166.21	\$293,374.89	\$0.00	\$293,374.89
Housing Management	2019-0019	\$77,064.47	\$0.00	\$77,064.47	\$226,970.96	\$0.00	\$226,970.96
Community Center	2019-0021	\$153,867.58	\$0.00	\$153,867.58	\$0.00	\$0.00	\$0.00
Planning and Administration		\$153,327.43	\$0.00	\$153,327.43	\$114,815.69	\$0.00	\$114,815.69
Loan Repayment (describe in 3 & 4 below)		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total</b>		<b>\$3,422,610.50</b>	<b>\$0.00</b>	<b>\$3,422,610.50</b>	<b>\$976,490.79</b>	<b>\$0.00</b>	<b>\$976,490.79</b>
APR	Does not apply						
APR	Does not apply						

Other Submission Items

Useful Life/Affordability Period(s)	Indian Housing Block Grant (IHBG) Funds Invested Affordability Period Under \$5,000 6 Months \$5,000 - \$15,000 5 Years \$15,001 - \$40,000 10 Years Over \$40,000 15 Years New construction or acquisition of newly constructed house 20 years.
Model Housing and Over-Income Activities	Samish Indian Nation will build a Community Center, which will be used by residents of our permanent affordable housing project, and clients that participate in our TBRA and Homelessness Prevention/Rapid Rehousing Program. The Community Center will be 800-1000 square feet, with a total floor area up to 2000 square feet. The bottom floor of the Center will be an open area, with a kitchen and bathroom. The upstairs will be a one bedroom unit which will be occupied by our on-site Resident Manager. The grounds on the outside will have a common area for residents, a playground and a fire pit.
Tribal and Other Indian Preference Does the tribe have a preference policy?	YES  Samish Tribal Members will have first preference for all services offered through our Housing Department. However, if funds allow, we will provide services to other Native Households that are enrolled in a Federal recognized Indian Plan.
Anticipated Planning and Administration Expenses Do you intend to exceed your allowable spending cap for	NO

SAMISH INDIAN NATION  
Statement of Revenues and Expenditures - 41005 19 HUD NAHASDA SUBCODE AD20 - Unposted Transactions Included In Report  
From 1/1/2019 Through 12/31/2019

		Funded Budget	Beg Grant Period to Date	Current Period Actual	Budget Variance	Percent Budget Left
<b>NORMAL REVENUE</b>						
BLANK	0					
GRANT REVENUE	4000	938,171.00	0.00	0.00	938,171.00	(100.00)%
Total BLANK		938,171.00	0.00	0.00	938,171.00	(100.00)%
Total NORMAL REVENUE		938,171.00	0.00	0.00	938,171.00	(100.00)%
<b>DEFERRED REVENUE</b>						
BLANK	0					
CARRYOVER SPENT (UNSPENT)	4998	2,868,539.60	976,490.79	976,490.79	1,892,048.81	(65.96)%
Total BLANK		2,868,539.60	976,490.79	976,490.79	1,892,048.81	(65.96)%
Total DEFERRED REVENUE		2,868,539.60	976,490.79	976,490.79	1,892,048.81	(65.96)%
<b>TOTAL REVENUES</b>		<u>3,806,710.60</u>	<u>976,490.79</u>	<u>976,490.79</u>	<u>2,830,219.81</u>	<u>(74.35)%</u>
<b>DIRECT EXPENDITURES</b>						
HOUSING PROGRAM ADMINISTRATION	0001					
SALARIES	5000	7,522.83	8,142.92	8,142.92	(620.09)	(8.24)%
EMPLOYER'S FICA	5110	575.56	622.99	622.99	(47.43)	(8.24)%
WORKERS COMP EXP	5210	180.45	184.50	184.50	(4.05)	(2.24)%
RETIREMENT EXPENSE 3%	5310	133.96	152.58	152.58	(18.62)	(13.90)%
RETIREMENT EXPENSE MATCH	5311	73.17	88.69	88.69	(15.52)	(21.21)%
INS EXP MED/DENTAL/VISION	5410	2,958.96	3,047.32	3,047.32	(88.36)	(2.99)%
INS EXP LIFE LT & ST	5415	137.88	144.98	144.98	(7.10)	(5.15)%
EMPLOYMENT SECURITY	5420	150.46	162.87	162.87	(12.41)	(8.25)%
SUPPLIES	6010	316.30	161.88	161.88	154.42	48.82%
SOFTWARE MIP, OFFICE, ANTI-VIRUS	6050	156.58	156.58	156.58	0.00	0.00%
TELECOMMUNICATIONS	6110	0.00	348.61	348.61	(348.61)	0.00%
POSTAGE	6120	10.00	0.00	0.00	10.00	100.00%
COPIES/PRINTING	6210	10.00	0.00	0.00	10.00	100.00%
DUES & SUBSCRIPTIONS	6310	975.00	750.00	750.00	225.00	23.08%
TRAINING & CERTIFICATIONS (L...	6452	1,000.00	0.00	0.00	1,000.00	100.00%
Total HOUSING PROGRAM ADMINISTRATION		14,201.15	13,963.92	13,963.92	237.23	1.67%
HOUSING CONSTRUCTION OF RENOVATION	0004					
PRE-CONSTRUCTION	6845	79,125.00	286.70	286.70	78,838.30	99.64%
CONSTRUCTION	6850	2,525,529.45	0.00	0.00	2,525,529.45	100.00%
Total HOUSING CONSTRUCTION OPERATIONS		2,604,654.45	286.70	286.70	2,604,367.75	99.99%
HOUSING DOWNPAYMENT/CLOSING COSTS	0013					
SALARIES	5000	460.92	0.00	0.00	460.92	100.00%
EMPLOYER'S FICA	5110	35.26	0.00	0.00	35.26	100.00%
WORKERS COMP EXP	5210	9.21	0.00	0.00	9.21	100.00%
RETIREMENT EXPENSE 3%	5310	13.83	0.00	0.00	13.83	100.00%
RETIREMENT EXPENSE MATCH	5311	11.52	0.00	0.00	11.52	100.00%
INS EXP MED/DENTAL/VISION	5410	59.39	0.00	0.00	59.39	100.00%
INS EXP LIFE LT & ST	5415	4.78	0.00	0.00	4.78	100.00%
EMPLOYMENT SECURITY	5420	9.22	0.00	0.00	9.22	100.00%
POSTAGE	6120	20.00	0.00	0.00	20.00	100.00%
BACKGROUND CHECKS	8670	300.00	48.00	48.00	252.00	84.00%
Total HOUSING DOWNPAYMENT/CLOSING COSTS		924.13	48.00	48.00	876.13	94.81%
HOUSING TENANT BASED RENTAL OPERATIONS	0017					
SALARIES	5000	0.00	349.87	349.87	(349.87)	0.00%
EMPLOYER'S FICA	5110	0.00	26.77	26.77	(26.77)	0.00%



SAMISH INDIAN NATION

Statement of Revenues and Expenditures - 41005 19 HUD NAHASDA SUBCODE AD20 - Unposted Transactions Included In Report  
From 1/1/2019 Through 12/31/2019

		Funded Budget	Beg Grant Period to Date	Current Period Actual	Budget Variance	Percent Budget Left
WORKERS COMP EXP	5210	0.00	1.60	1.60	(1.60)	0.00%
RETIREMENT EXPENSE 3%	5310	0.00	10.49	10.49	(10.49)	0.00%
RETIREMENT EXPENSE MATCH	5311	0.00	8.74	8.74	(8.74)	0.00%
INS EXP MED/DENTAL/VISION	5410	0.00	49.86	49.86	(49.86)	0.00%
INS EXP LIFE LT & ST	5415	0.00	4.02	4.02	(4.02)	0.00%
EMPLOYMENT SECURITY	5420	0.00	7.00	7.00	(7.00)	0.00%
SUPPLIES	6010	870.00	451.87	451.87	418.13	48.06%
TELECOMMUNICATIONS	6110	0.00	1,253.22	1,253.22	(1,253.22)	0.00%
POSTAGE	6120	225.00	200.50	200.50	24.50	10.89%
COPIES/PRINTING	6210	400.00	83.48	83.48	316.52	79.13%
FUEL CHARGES	6400	1,500.00	617.35	617.35	882.65	58.84%
PER DIEM TRAVEL	6450	1,300.00	66.12	66.12	1,233.88	94.91%
TRAVEL (LOCAL/CLIENT/COMMI...	6451	2,100.00	2,099.70	2,099.70	0.30	0.01%
EQUIPMENT < \$5,000	6861	500.00	0.00	0.00	500.00	100.00%
SUBSIDY RENTAL ASSISTANCE	7040	335,500.00	333,913.96	333,913.96	1,586.04	0.47%
BACKGROUND CHECKS	8670	2,000.00	1,850.00	1,850.00	150.00	7.50%
Total HOUSING TENANT BASED RE...		344,395.00	340,994.55	340,994.55	3,400.45	0.99%
HOUSING OTHER HOUSING SERVI...	0018					
SALARIES	5000	37,608.26	34,385.24	34,385.24	3,223.02	8.57%
EMPLOYER'S FICA	5110	2,877.03	2,630.40	2,630.40	246.63	8.57%
WORKERS COMP EXP	5210	752.17	166.43	166.43	585.74	77.87%
RETIREMENT EXPENSE 3%	5310	1,128.25	709.88	709.88	418.37	37.08%
RETIREMENT EXPENSE MATCH	5311	940.21	584.45	584.45	355.76	37.84%
INS EXP MED/DENTAL/VISION	5410	12,000.58	9,205.95	9,205.95	2,794.63	23.29%
INS EXP LIFE LT & ST	5415	429.33	444.26	444.26	(14.93)	(3.48)%
EMPLOYMENT SECURITY	5420	752.17	687.70	687.70	64.47	8.57%
SUPPLIES	6010	330.00	324.46	324.46	5.54	1.68%
TELECOMMUNICATIONS	6110	0.00	604.11	604.11	(604.11)	0.00%
POSTAGE	6120	213.87	213.87	213.87	0.00	0.00%
COPIES/PRINTING	6210	476.66	202.23	202.23	274.43	57.57%
FUEL CHARGES	6400	1,000.00	468.30	468.30	531.70	53.17%
TRAVEL (LOCAL/CLIENT/COMMI...	6451	599.99	239.40	239.40	360.59	60.10%
EQUIPMENT >= \$5,000	6860	110,000.00	103,860.68	103,860.68	6,139.32	5.58%
EQUIPMENT < \$5,000	6861	900.00	797.64	797.64	102.36	11.37%
VEHICLE MAINTENANCE	6940	1,509.47	1,477.10	1,477.10	32.37	2.14%
SUBSIDY RENT HOMELESSNESS ...	7000	133,000.00	131,184.39	131,184.39	1,815.61	1.37%
SUBSIDY OTHER HOMLESSNESS ...	7005	6,500.00	5,973.40	5,973.40	526.60	8.10%
SUBSIDY SECURITY/FIRST/LAST	7010	0.00	(895.00)	(895.00)	895.00	0.00%
BACKGROUND CHECKS	8670	500.00	110.00	110.00	390.00	78.00%
Total HOUSING OTHER HOUSING S...		311,517.99	293,374.89	293,374.89	18,143.10	5.82%
HOUSING MANAGEMENT SERVICES	0019					
SALARIES	5000	179,856.63	162,502.05	162,502.05	17,354.58	9.65%
EMPLOYER'S FICA	5110	13,759.03	12,431.38	12,431.38	1,327.65	9.65%
WORKERS COMP EXP	5210	3,597.13	778.42	778.42	2,818.71	78.36%
RETIREMENT EXPENSE 3%	5310	5,395.70	3,526.41	3,526.41	1,869.29	34.64%
RETIREMENT EXPENSE MATCH	5311	4,496.42	2,934.33	2,934.33	1,562.09	34.74%
INS EXP MED/DENTAL/VISION	5410	41,553.32	34,585.46	34,585.46	6,967.86	16.77%
INS EXP LIFE LT & ST	5415	1,979.33	1,741.51	1,741.51	237.82	12.02%
EMPLOYMENT SECURITY	5420	3,597.13	3,250.09	3,250.09	347.04	9.65%
SUPPLIES	6010	399.98	330.89	330.89	69.09	17.27%
TELECOMMUNICATIONS	6110	0.00	473.25	473.25	(473.25)	0.00%

SAMISH INDIAN NATION  
Statement of Revenues and Expenditures - 41005 19 HUD NAHASDA SUBCODE AD20 - Unposted Transactions Included In Report  
From 1/1/2019 Through 12/31/2019

		Funded Budget	Beg Grant Period to Date	Current Period Actual	Budget Variance	ercent Budget Left
POSTAGE	6120	65.00	46.80	46.80	18.20	28.00%
COPIES/PRINTING	6210	50.00	29.87	29.87	20.13	40.26%
TRAINING & CERTIFICATIONS (L...	6452	500.00	333.00	333.00	167.00	33.40%
EQUIPMENT < \$5,000	6861	4,167.79	4,007.50	4,007.50	160.29	3.85%
Total HOUSING MANAGEMENT SER...		259,417.46	226,970.96	226,970.96	32,446.50	12.51%
HOUSING MODEL ACTIVITIES	0021					
CONSTRUCTION	6850	150,000.00	0.00	0.00	150,000.00	100.00%
Total HOUSING MODEL ACTIVITIES		150,000.00	0.00	0.00	150,000.00	100.00%
Total DIRECT EXPENDITURES		3,685,110.18	875,639.02	875,639.02	2,809,471.16	76.24%
INDIRECT EXPENSES						
HOUSING PROGRAM ADMINISTRA...	0001					
IDC EXPENSE FULL AMOUNT	9900	121,600.42	101,147.55	101,147.55	20,452.87	16.82%
IDC SHORTFALL GRANT LIMITS	9901	0.00	(295.78)	(295.78)	295.78	0.00%
Total HOUSING PROGRAM ADMINI...		121,600.42	100,851.77	100,851.77	20,748.65	17.06%
Total INDIRECT EXPENSES		121,600.42	100,851.77	100,851.77	20,748.65	17.06%
TOTAL EXPENSES		3,806,710.60	976,490.79	976,490.79	2,830,219.81	74.35%
NET INCOME (LOSS)		0.00	0.00	0.00	0.00	0.00%

